## **EXHIBIT C**

**Gershbein Declaration** 

#### IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re		Chapter 11
Lordstown Motors Corp., et al.,1		Case No. 23-10831
	Debtors.	(Jointly Administered)

## **DECLARATION OF EVAN GERSHBEIN** IN SUPPORT OF DEBTORS' APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF KURTZMAN CARSON CONSULTANTS LLC AS ADMINISTRATIVE ADVISOR EFFECTIVE AS OF THE PETITION DATE

I, Evan Gershbein, being duly sworn, state the following under penalty of perjury and that the following is true to the best of my knowledge, information and belief:

- 1. I am an Executive Vice President of Kurtzman Carson Consultants LLC ("KCC"), whose offices are located at 222 N. Pacific Coast Highway, 3<sup>rd</sup> Floor, El Segundo, CA 90245. Except as otherwise noted, the matters set forth herein are made of my own personal knowledge and, if called and sworn as a witness, I could and would testify competently thereto.
- 2. This Declaration is made in support of the *Debtors' Application for Entry of an Order* Authorizing the Employment and Retention of Kurtzman Carson Consultants LLC as Administrative Advisor Effective as of the Petition Date (the "Application") filed contemporaneously herewith by the Debtors.

The Debtors and the last four digits of their respective taxpayer identification numbers are: Lordstown Motors Corp. (3239); Lordstown EV Corporation (2250); and Lordstown EV Sales LLC (9101). The Debtors' service address is 27000 Hills Tech Ct., Farmington Hills, MI 48331.

3. KCC is a leading chapter 11 administrator and comprises industry professionals with significant experience in the administrative aspects of large, complex chapter 11 cases. KCC's professionals have experience providing administrative services in numerous matters of comparable size and complexity in this District and in other districts nationwide. KCC's cases in this District include: In re PGX Holdings, Inc., et al., Case No. 23-10718 (CTG) (Bankr. D. Del. Jun. 6, 2023); In re Plastiq Inc., et al., Case No. 23-10671 (BLS) (Bankr. D. Del. May 25, 2023); In re Christmas Tree Shops, LLC, et al., Case No. 23-10576 (TMH) (Bankr. D. Del. May 9, 2023); In re Structurlam Mass Timber U.S., Inc., et al. (Case No. 23-10497) (CTG) (Bankr. D. Del. Apr. 26, 2023); In re CBC Restaurant Corp., et al., Case No. 23-10245 (KBO) (Bankr. D. Del. Mar. 3, 2023); In re Starry Group Holdings, Inc., et al., Case No. 23-10219 (KBO) (Bankr. D. Del. Feb. 22, 2023); In re Standayne LLC, et al., Case No. 23-10207 (JTD) (Bankr. D. Del. Feb. 22, 2023); In re Tricida, Inc., Case No. 23-10024 (JTD) (Bankr. D. Del. Jan. 13, 2023); In re Carestream Health, Inc., et al., Case No. 22-10778 (JKS) (Bankr. D. Del. Aug. 26, 2022); In re First Guaranty Mortgage Corp., et al., Case No. 22-10584 (CTG) (Bankr. D. Del. Jul. 1, 2022); In re Zosano Pharma Corp., Case No. 22-10506 (JKS) (Bankr. D. Del. Jun. 6, 2022); In re Sequential Brands Group, Inc., et al., Case No. 21-11194 (JTD) (Bankr. D. Del. Sep. 1, 2021); In re Alex and Ani, LLC, et al., Case No. 21-10746 (CTG) (Bankr. D. Del. Jun. 11, 2021); In re TECT Aerospace Group Holdings, Inc., et al., Case No. 21-10670 (KBO) (Bankr. D. Del. Apr. 7, 2021); In re JetFleet Holding Corp. (f/k/a AeroCentury Corp.), Case No. 21-10637 (JTD) (Bankr. D. Del. Mar. 31, 2021); In re Medley LLC, Case No. 21-10525 (KBO) (Bankr. D. Del. Mar. 10, 2021); In re Chaparral Energy, Inc., Case No. 20-11947 (MFW) (Bank. D. Del. Aug. 18, 2020); In re HRI Holding Corp., et al., Case No. 19-12415 (MFW) (Bankr. D. Del. Nov. 15, 2019).

- 4. As Administrative Advisor, KCC will perform the bankruptcy administrative services specified in the Application and the Services Agreement. In performing such services, KCC will charge the Debtors the rates set forth in the Services Agreement, which is attached as <a href="Exhibit B">Exhibit B</a> to the Application.
- 5. Prior to the Petition Date, the Debtors provided KCC a retainer in the amount of \$35,000. KCC seeks to first apply the retainer to all prepetition invoices and, thereafter, to have the retainer replenished to the original retainer amount, and thereafter, to hold the retainer under the Services Agreement during the Chapter 11 Cases as security for the payment of fees and expenses incurred under the Services Agreement.
- 6. KCC is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, in that KCC and its professional personnel:
  - (a) are not creditors, equity security holders or insiders of the Debtors;
  - (b) are not and were not, within two years before the date of the filing of these cases, directors, officers or employees of the Debtors; and
  - (c) do not have an interest materially adverse to the interest of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with or interest in the Debtors.
- 7. I caused to be submitted for review by our conflicts system the names of all known potential parties in interest (the "Potential Parties in Interest") in these Chapter 11 Cases, a list of which is attached hereto as <u>Schedule 1</u>. The list of Potential Parties in Interest was provided by the Debtors and included the Debtors non-Debtor affiliates, current and former directors and officers of the Debtors, significant equityholders, the Debtors' 30 largest unsecured creditors on a consolidated basis, secured creditors, property managers, contract counterparties, banks, professionals, insurers, utilities, governmental authorities, and other parties. The results of the

conflict check were compiled and reviewed by KCC professionals under my supervision. At this time, and as set forth in further detail herein, KCC is not aware of any connection that would present a disqualifying conflict of interest. Should KCC discover any new relevant facts or connections bearing on the matters described herein during the period of its retention, KCC will use reasonable efforts to file promptly a supplemental declaration.

- 8. To the best of my knowledge, and based solely upon information provided to me by the Debtors, and except as provided herein, neither KCC, nor any of its personnel, holds or represents an interest materially adverse to the Debtors' estates nor has a material connection to the Debtors, its creditors, or related parties with respect to any matter for which KCC will be employed. KCC may have relationships with certain of the Debtors' creditors as vendors or in connection with cases in which KCC serves or has served as claims and noticing agent and/or administrative Advisor for another chapter 11 debtor. However, to the best of my knowledge, no such relationships are materially related to these Chapter 11 Cases.
- 9. KCC has working relationships with certain of the professionals retained by the Debtors and other parties herein but such relationships are entirely unrelated to these Chapter 11 Cases. KCC has and will continue to represent clients in matters unrelated to these Chapter 11 Cases, and KCC and its personnel may have, and will continue to have, relationships personally or in the ordinary course of its business with certain vendors, professionals, financial institutions, and other parties in interest in connection with matters unrelated to these Chapter 11 Cases. KCC may also provide professional services to entities or persons that may be creditors or parties in interest in these Chapter 11 Cases, which services do not directly relate to, or have any direct connection with, these Chapter 11 Cases or the Debtors.

- 10. KCC and its personnel in their individual capacities regularly utilize the services of law firms, accounting firms, and financial advisors. Such firms engaged by KCC or its personnel may appear in these Chapter 11 Cases representing the Debtors or parties in interest. All engagements where such firms represent KCC or its personnel in their individual capacities are unrelated to these Chapter 11 Cases.
- 11. On May 1, 2023, funds affiliated with GCP Capital Partners LLC ("GCP") indirectly acquired a controlling equity interest in KCC (the "Acquisition"). Pursuant to the Acquisition, an indirect, non-controlling, beneficial minority interest in KCC was acquired by funds affiliated with J.P. Morgan Investment Management Inc. ("JPMIM"). GCP is a middle-market private equity investment firm based in New York. GCP has made investments in a number of industries, including tech-enabled business services, payments, and select financials. JPMIM is a U.S. registered investment adviser. Designees of GCP are members of the Board of Managers (the "Board") of KCC's ultimate parent company, KCC Parent LLC ("Parent"). Parent wholly owns KCC Intermediate LLC, which in turn wholly owns KCC Buyer LLC, which in turn wholly owns KCC Topco LLC, which in turn wholly owns KCC. One representative of JPMIM is entitled to attend and observe (but not vote) at all meetings of the Board, but no designee of JPMIM is a member of the Board.
- 12. KCC searched all entities listed in the list of Potential Parties in Interest against an internal database that includes (i) KCC's parent entities, affiliates, and subsidiaries and (ii) GCP, GCP's funds, and each such fund's respective portfolio companies and investments as set forth in the list most recently provided to KCC by GCP. Based solely on the foregoing search, KCC has determined, to the best of its knowledge, that there are no material connections. Certain JP Morgan

Chase entities are listed on the Potential Parties in Interest List; however, there are information barriers between JPMIM and the lines of business where JPMorgan Chase may be associated with the Debtors.

- 13. To the extent KCC learns of any other material connections between the funds or investments included in the above-described conflicts search and the Debtors, KCC will promptly file a supplemental disclosure. In addition, KCC may have had, may currently have, or may in the future have business relationships unrelated to the Debtors with one or more GCP or JPMIM entities including, among others, portfolio companies of GCP.
- 14. KCC has no contract or relationship with XClaim Inc. or with any other party under which KCC provides or will provide exclusive access to claims data and/or under which KCC will be compensated for claims data that is made available by KCC.
- 15. As a general matter, in the infrequent case when a KCC employee may, directly or indirectly, own a debt or equity security of a company which may become or becomes a debtor or a debtor affiliate, such ownership would be substantially less than one percent of any such debtor or debtor affiliate. Additionally, from time to time, KCC employees may personally invest in mutual funds, retirement funds, private equity funds, venture capital funds, hedge funds and other types of investment funds (the "Investment Funds"), through which such individuals may indirectly acquire a debt or equity security of many companies, one of which may be one of the Debtors or their affiliates. Any employee who has made any such investment does not manage or otherwise control such Investment Fund. The Investment Funds are managed by third parties, and KCC employees that may invest in the particular Investment Fund have no influence, discretion, or control over the Investment Fund's decision to buy, sell or vote any particular debt or equity

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securities comprising the particular Investment Fund and in certain instances, employees may not

be aware of the particular debt or equity securities comprising the particular Investment Fund.

16. Based on the foregoing, I believe that KCC is a "disinterested person" as that term

is defined in section 101(14) of the Bankruptcy Code. Moreover, to the best of the knowledge and

belief, neither KCC nor any of its employees hold or represent any interest materially adverse to

the Debtors' estates with respect to any matter upon which KCC is to be employed.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true

and correct to the best of my information, knowledge, and belief.

Executed on July 6, 2023

Respectfully submitted,

/s/ Evan Gershbein

Evan Gershbein

Executive Vice President of

Kurtzman Carson Consultants LLC

## Schedule 1

**Potential Parties in Interest** 

#### **Debtor Entities**

- 1. Lordstown Motors Corp. (DE)
- 2. Lordstown EV Corp. (DE)
- 3. Lordstown EV Sales LLC (DE)

#### **Related/Former Names of Entities**

- 1. DiamondPeak Holdings Corp. (n/k/a Lordstown Motors Corp.)
- 2. DPL Merger Sub Corp. (n/k/a Lordstown EV Corporation)
- 3. MIH EV Design, LLC

#### **Directors and Officers**

- 1. Adam Kroll
- 2. Angela Strand
- 3. Dale Spencer
- 4. Daniel Ninivaggi
- 5. David T. Hamamoto
- 6. Donna Bell
- 7. Edward T. Hightower
- 8. Jane Reiss
- 9. Joseph B. Anderson Jr.
- 10. Keith Feldman
- 11. Laura Soave
- 12. Melissa Leonard

#### **Former Directors and Officers**

- 1. Jane Ritson-Parsons
- 2. John LeFleur
- 3. John R. Whitcomb
- 4. Michael Gates
- 5. Mickey Kowitz
- 6. Martin Rucidlo
- 7. Rebecca Roof
- 8. Stephen S. Burns
- 9. Thomas V. Canepa

### **Senior Employees**

- 1. Cheryl Johnson
- 2. Darren Post
- 3. Jill Coniglio-Kirk
- 4. Carter Driscoll
- 5. Michael Port
- 6. Raghu Aerabati
- 7. Waqar Hashim
- 8. Andrew Reyntjes

#### **Top Unsecured Creditors**

- 1. Amphenol Interconnect Products Corporation
- 2. AP Expert Group LLC
- 3. AT&T MOBILITY-CC
- 4. Barry L. Leonard and Company Inc. dba Trans Machine Technologies
- 5. Bossard Inc.
- 6. CEVA Contract Logistics US Inc
- 7. Cognizant Mobility, Inc
- 8. Elaphe Propulsion Technologies LTD
- 9. Fiberdyne Research Pty Ltd
- 10. Filec Production SAS Amphenol
- 11. Foxconn EV System LLC
- 12. Greatech Intergration (M) SDN.BHD.
- 13. Harco Manufacturing Group, LLC
- 14. HRB Industries Corp.
- 15. JVIS USA LLC
- 16. Laval Tool & Mould LTD.
- 17. Marelli North America Inc dba CalsonicKansel North America Inc
- 18. Meta Systems SpA
- 19. Nexteer Automotive Corporation
- 20. Pektron EV Limited
- 21. Proper Group Holdings LLC dba Proper Tooling LLC
- 22. Quality MetalCraft Inc.
- 23. SA Automotive LTD
- 24. Sharp Dimension Inc
- 25. St. Clair Technologies Inc.
- 26. Superior Cam Inc
- 27. Technology Solutions Anywhere LLC dba Readysoft
- 28. Teijin Automotive Technologies, Inc

- 29. The Timken Corporation
- 30. Three-Dimensional Services dba 3 Dimensional Services Group
- 31. thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp Steel Services
- 32. Ventra Group Co. dba Flex-N-Gate Bradford
- 33. VIA Optronics LLC
- 34. Zetwerk Manufacturing USA, Inc.
- 35. ZF Passive Safety Systems US Inc.

#### **Cash Management Banks**

- 1. JP Morgan Asset Management
- 2. JP Morgan Chase Bank, N.A.
- 3. JP Morgan Institutional Investments Global Liquidity
- 4. JP Morgan Prime
- 5. JP Morgan Securities

## Significant Lease and Contract Counterparties

- 1. 275 Hills Tech Ventures LLC
- 2. Aon (Bermuda) Ltd.
- 3. Aon Risk Services Central Inc.
- 4. Aon UK Limited
- 5. Arthur J. Gallagher Risk Management Services, Inc.
- 6. Applied Medical Resources Corporation
- 7. Cigna Health and Life Insurance Company
- 8. Elaphe Propulsion Technologies Ltd.
- 9. Foxconn EV Property Development LLC
- 10. Foxconn EV System LLC
- 11. GAC R&D Center Detroit, LLC
- 12. General Motors
- 13. GM EV Holdings LLC
- 14. Liberty Property and Asset Management
- 15. Michigan Strategic Fund
- 16. Paylocity Corporation
- 17. Principal Life Insurance Company
- 18. TenantBase, Inc.
- 19. TransAmerica Corporation

- 20. Willowgreen Building Group, LLC
- 21. Workhorse Group Inc.

#### **Significant Vendors**

- 1. A Say Inc dba Say Communications LLC
- 2. A.K.Stamping Company, Inc
- 3. ABSOLUTE ELECTRONICS INC
- 4. Akebono Brake Company
- 5. Amphenol Interconnect Products Corporation
- 6. Anchor Tool and Die Company dba Anchor Manufacturing Group, Inc.
- 7. Anderton Castings SAS
- 8. AP Expert Group LLC
- 9. Armada Toolworks LTD.
- 10. AT&T MOBILITY-CC
- 11. ATCO Industries, Inc.
- 12. Auto Motive Power Inc
- 13. Baker Hostetler
- 14. Barry L. Leonard and Company Inc. dba Trans Machine Technologies
- 15. Bennie W Fowler, LLC
- 16. Bossard Inc.
- 17. Brikho & Kallabat, P.C. DBA Joseph Kallabat and Associates, PC
- 18. CEVA Contract Logistics US Inc
- 19. CEVA International, Inc
- 20. CITIC Dicastal Co., Ltd.
- 21. Cognizant Mobility, Inc
- 22. Cognizant Worldwide Limited
- 23. Complete Discovery Source, Inc (CDS)
- 24. Contour Hardening Inc.
- 25. Cox Automotive Mobility Solutions, Inc
- 26. Cox Automotive, Inc Manheim
- 27. Custodial Building Services, Inc
- 28. DAG LTD, LLC
- 29. Detroit Engineered Products dba DEP
- 30. Duggan Manufacturing LLC
- 31. Elaphe Propulsion Technologies LTD
- 32. Fiberdyne Research Pty Ltd
- 33. Filec Production SAS Amphenol
- 34. Foshan Aoya Electrical and Mechanical Co., Ltd.

- 35. Foxconn EV Property Development LLC
- 36. Foxconn EV System LLC
- 37. Greatech Intergration (M) SDN.BHD.
- 38. Harco Manufacturing Group, LLC
- 39. Haynes and Boone, LLP
- 40. HRB Industries Corp
- 41. HubSpot Inc
- 42. IEE S.A.
- 43. Infosys Limited
- 44. Jiangyin Haida Rubber and Plastic Co., Ltd. dba Haida
- 45. JVIS USA LLC
- 46. KPMG LLP
- 47. Lasky, LLC
- 48. Laval Tool & Mould LTD.
- 49. Logicalis, Inc.
- 50. Lumma Clean LLC
- 51. Mahle Behr USA Inc
- 52. Mainfreight, Inc Canada
- 53. Mainfreight, Inc.
- 54. Marelli North America Inc dba CalsonicKansel North America Inc
- 55. Megatronix (Beijing) Technology Co., Ltd.
- 56. Meta Systems SpA
- 57. Miotti Srl
- 58. Mosaic Corporation
- 59. MSSC US INC.
- 60. New Eagle, LLC
- 61. Nexteer Automotive Corporation
- 62. OpenText Inc.
- 63. Payscale Inc
- 64. Pektron EV Limited
- 65. Pi Innovo LLC
- 66. Pierburg US LLC
- 67. Potter Anderson & Corron LLP
- 68. Principal Life Insurance Company
- 69. Proper Group Holdings LLC dba Proper Tooling LLC
- 70. Quality MetalCraft Inc.
- 71. Racar Engineering, LLC
- 72. Ready Logistics, LLC
- 73. Roush Industries, Inc.
- 74. RTL Systems, LLC
- 75. SA Automotive LTD

- 76. Schwab Industries, Inc.
- 77. SG Automotive d.o.o.
- 78. Sharp Dimension Inc
- 79. Sherpa Commercial Vehicles, LLC
- 80. Silverman Consulting, Inc
- 81. Simpson Thacher & Bartlett LLP
- 82. Socotec Advisory, LLC
- 83. St. Clair Technologies Inc.
- 84. Sullivan & Cromwell LLP
- 85. Superior Cam Inc
- 86. Sybridge Technologies Canada, Inc
- 87. Technology Solutions Anywhere LLC dba Readysoft
- 88. Teijin Automotive Technologies, Inc
- 89. TERIS Phoenix LLC DBA TERIS
- 90. The Timken Corporation
- 91. Three-Dimensional Services dba 3 Dimensional Services Group
- 92. thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp Steel Services
- 93. Transportation Research Center, Inc. dba TRC, Inc.
- 94. Triple Crown Consulting, LLC
- 95. TTI, INC dba Symmetry Electronics (a division of TTl, lnc,) and RFMW(a division of TTl, lnc.)
- 96. Ventra Group Co. dba Flex-N-Gate Bradford
- 97. VIA Optronics LLC
- 98. Victora Auto Private Limited
- 99. Zetwerk Manufacturing USA, Inc
- 100. ZF PASSIVE SAFETY SYSTEMS US INC.

#### **Customers**

- Army Contracting Command Detroit Arsenal (ACC-DTA)
- 2. City of Washington, D.C.
- 3. Greenstreet EV Inc.
- 4. JoeyB QB LLC
- 5. Pratt & Miller Engineering & Fabrication L.I.C.
- 6. San Diego Unified Port District
- 7. Sherpa Commercial Vehicles LLC

#### **Investors with over 5% Holdings**

- 1. Foxconn (Far East) Limited
- 2. Foxconn EV Technology, Inc.
- 3. Foxconn Ventures Pte. Ltd.
- 4. Foxteq Holdings Inc.
- 5. Foxteq Integration Inc.
- 6. Hon Hai Precision Industry Co., Ltd.
- 7. Hon Hai Technology Group
- 8. PCE Paragon Solutions Kft.

#### **Debtor Restructuring Professionals**

- 1. Jefferies Group LLC
- 2. Kurtzman Carson Consultants, LLC
- 3. Richards Layton & Finger, P.A.
- 4. Silverman Consulting, Inc.
- 5. White & Case LLP

## Ordinary Course Professionals & Professionals of Parties in Interest

- 1. Akin Gump Strauss Hauer & Feld LLP
- 2. Ankura Intermediate Holdings, LP dba Ankura Consulting Group LLC
- 3. Baker & Hostetler LLP
- 4. Bernstein Litowitz Berger & Grossman, LLP
- 5. Bodman PLC
- 6. Climaco, Wilcox, Peca, Tarantino & Garofoli
- 7. Cohen Rosenthal & Kramer
- 8. Cooch and Taylor
- 9. Cummins Law
- 10. deLeeuw Law LLC
- 11. Dechert LLP
- 12. Deloitte & Touche LLP
- 13. Dentons US
- 14. Dittmer, Wagoner & Steele
- 15. Elfvin, Klingshirn, Royer & Torch, LLC
- 16. Employment Law Partners
- 17. Entwistle & Cappucci LLP
- 18. Ernst & Young U.S. LLP
- 19. Fisher and Phillips LLP
- 20. Foley & Lardner LLP

- 21. FTI Consulting, Inc.
- 22. Gladstein, Neandross & Associates
- 23. Hagens Berman Sobol Shapiro LLP
- 24. Haynes and Boone, LLP
- 25. Kaskela Law LLC
- 26. Kooperman Mentel Ferguson Yaross
- 27. KPMG LLP
- 28. Labaton Sucharow LLP
- 29. Latham & Watkins LLP
- 30. Law Office of Daniel R. Karon
- 31. Lasky, LLC
- 32. Lifshitz Law PLLC
- 33. Long Law, LLC
- 34. Mercer Capital Management, Inc.
- 35. Merriman Legando Williams & Klang
- 36. Murray, Murphy, Moul & Basil
- 37. Nelson Mullins Riley & Scarborough LLP
- 38. Paul Hastings LLP
- 39. Perantinides & Nolan
- 40. Perez & Morris
- 41. Phillips ADR Enterprises PC
- 42. Pomerantz LLP
- 43. Potter Anderson & Corroon LLP
- 44. Prospect Law LLP
- 45. Purcell & Lefkowitz LLP
- 46. Robbins Geller Rudman & Dowd
- 47. RSM US LLP
- 48. Saxena White
- 49. Schall Law
- 50. Schubert Jonckheer & Kolbe LLP
- 51. Seyfarth Shaw LLP
- 52. Shapiro Haber & Urmy LLP
- 53. Simpson Thacher & Bartlett LLP
- 54. Socotec Advisory, LLC
- 55. Strauss Troy
- 56. Sullivan & Cromwell LLP
- 57. The Brown Law Firm, P.C.
- 58. The Rosen Law Firm, P.A.
- 59. Winston & Strawn LLP
- 60. WIT Legal, LLC
- 61. Zoll & Kranz

#### **Insurance Parties**

- Accredited Specialty Insurance Company
- 2. Allied World Specialty Insurance Company
- 3. Associated Industries Insurance Co., Inc
- 4. AXIS Insurance Company
- 5. Berkley Insurance Company
- 6. CFC Underwriting / Lloyds
- 7. Continental Casualty Company
- 8. Endurance Assurance Corporation
- 9. Fair American Insurance & Reinsurance Co
- 10. Gemini Insurance Company
- 11. General Star Indemnity Company
- 12. Hudson Insurance Company
- 13. Ironshore Specialty Insurance Company
- 14. Magna Carta Insurance Ltd. / Lloyds
- 15. National Union Fire Ins Co of Pittsburgh, PA
- 16. RSUI Indemnity Company
- 17. RT Specialty Insurance Services, LLC
- 18. Samsung Fire & Marine Ins Co Ltd (US Br)
- 19. SiriusPoint Bermuda Insurance Company
- 20. The Cincinnati Indemnity Company
- 21. The Cincinnati Insurance Company
- 22. Underwriters At Lloyds London
- 23. Westfield Specialty Insurance Comp
- 24. XL Specialty Insurance Company

#### **Utilities**

- 1. AT&T Business Direct
- 2. AT&T MOBILITY-CC
- Comcast Holdings Corporation dba Comcast Cable Communication Management LLC
- 4. Cox Communications California LLC dba Cox Business
- 5. CR&R Environmental Services
- 6. Detroit Disposal & Recycling
- 7. Irvine Ranch Water District
- 8. Sonitrol Orange County

- 9. Southern California Edison
- 10. Southern California Gas Company dba The Gas Company; So Cal Gas

#### **Taxing and Regulatory Authorities**

- 1. California Franchise Tax Board
- 2. California Department of Tax and Fee Administration
- 3. California State Board of Equalization
- 4. Committee on Foreign Investment in the United States
- 5. Delaware Secretary of State
- 6. Delaware State Treasury
- 7. Delaware Tax Authority
- 8. Internal Revenue Service
- 9. Michigan Department of Treasury
- 10. National Highway Traffic Safety Administration
- 11. Ohio Bureau of Workers' Compensation
- 12. Ohio Department of Taxation
- 13. Orange County Property Taxes
- 14. Pipeline and Hazardous Materials Safety Administration
- 15. Securities and Exchange Commission
- 16. U.S. Department of Justice
- 17. U.S. Patent and Trademark Office
- 18. Village of Lordstown, OH Income Tax Department

#### **Litigation Parties**

- 1. Alicia Kelley
- 2. An Thai
- 3. Andrew C. Richardson
- 4. Angela Strand Boydston
- 5. Ashith Pabbathi
- 6. Atri Amin
- 7. Bei Qin
- 8. Benjamin Herbert
- 9. Caimin Flannery
- 10. Carole Cooper
- 11. Christopher Kim
- 12. Chuan D. Vo
- 13. Claude L. Patterson
- 14. Dale G. Spencer

- 15. Dan Zhihong Huang
- 16. Daniel J. Cohen
- 17. Daniel Tayares
- 18. Dari Tehrani
- 19. Darren Post
- 20. David M. Cohen
- 21. David T. Hamamoto
- 22. Ed Lomont
- 23. Eskander Tehrani
- 24. Ethan Fingerer
- 25. Evaristo Sarabia
- 26. FNY Managed Accounts LLC
- 27. George Troicky
- 28. Globestar Systems Inc.
- 29. Gurpreet Singh
- 30. Herbert Stotler
- 31. Hong Xin Huan (a/k/a George Huan)
- 32. Jane Reiss
- 33. Janelle Jackson
- 34. Jesse Brury
- 35. John H. Jenkins
- 36. John LeFleur
- 37. John Vo
- 38. Joshua Betof
- 39. Judith A. Hannaway
- 40. Julio C. Rodriguez
- 41. Karma Automotive LLC
- 42. Keith A. Feldman
- 43. Kenneth Davenport
- 44. Kevin Levent
- 45. Kin San Chan
- 46. M.R.S. Leasing Corporation LTD
- 47. Mario Guerrero
- 48. Mark A. Walsh
- 49. Martin J. Rucidlo
- 50. Matthew Rico
- 51. Michael Fabian
- 52. Michael D. Gates
- 53. Mickey W. Kowitz
- 54. Mohammed Chowdhury
- 55. Phil Richard Schmidt
- 56. Pnina Cohen
- 57. Punak Engineering, Inc.
- 58. Randy Slipher
- 59. Raymond Romano
- 60. Robert Miller

- 61. Robert Palumbo
- 62. Roger J. Durre
- 63. Shane Brown
- 64. Simha Cohen
- 65. Stephen Punak
- 66. Stephen S. Burns
- 67. Steven R. Hash
- 68. Steven Terry
- 69. Sulayman Zuod
- 70. DiamondPeak Sponsor LLC
- 71. Silverpeak and related entities (which includes SP SPAC Sponsor LLC, Silverpeak Real Estate Partners L.P., Silverpeak Strategic Partners LLC, Silverpeak Credit Partners LP, Silverpeak Renewables Investment Partners LP, and certain other affiliated entities)

### **Lien Holders**

- 1. Competition Engineering, Inc.
- 2. Foxconn EV Technology, Inc.
- 3. Hewlett-Packard Financial Services Company
- 4. Peterson Jig and Fixture, Inc.
- 5. Precision Jig and Fixture
- 6. Proper Tooling, LLC & Proper Group International, LLC

# Office of the United States Trustee (Wilmington, DE)

- 1. Andrew Vara
- 2. Benjamin Hackman
- 3. Christine Green
- 4. Denis Cooke
- 5. Diane Giordano
- 6. Dion Wynn
- 7. Edith A. Serrano
- 8. Hannah M. McCollum
- 9. Holly Dice
- 10. James R. O'Malley
- 11. Jane Leamy
- 12. Joseph Cudia
- 13. Joseph McMahon
- 14. Juliet Sarkessian

- 15. Karen Starr
- 16. Lauren Attix
- 17. Linda Casey
- 18. Linda Richenderfer
- 19. Michael Panacio
- 20. Nyanquoi Jones
- 21. Richard Schepacarter
- 22. Rosa Sierra-Fox
- 23. Shakima L. Dortch
- 24. Timothy J. Fox, Jr.

# **United States Bankruptcy Judges in the District of Delaware**

- 1. Ashley M. Chan
- 2. Brendan L. Shannon
- 3. Craig T. Goldblatt
- 4. John T. Dorsey
- 5. Karen B. Owens
- 6. Kate Stickles
- 7. Laurie S. Silverstein
- 8. Mary F. Walrath
- 9. Thomas M. Horan

#### **Other Parties in Interest**

- 1. Softbank
- 2. Blackrock Institutional Trust Company, N.A.
- 3. Blackrock